



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PARDEEVILLE WATER UTILITY

Principal Office: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SALLY BECKER of
(Person responsible for accounts)

_____, Pardeeville Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/15/2003
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARDEEVILLE WATER UTILITY**Utility Address:** 114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

When was utility organized? 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SALLY M. BECKER**Title:** OFFICE MANAGER**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR. CHAD FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR ERNEST WOLFF JR.**Title:** PRESIDENT**Office Address:**

114 LAKE STREET

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. TERRENCE DRONE, CPA**Title:** IN CHARGE ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 1/22/2002**Period covered by most recent audit:** 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MRS KATHLEEN FREDERICKSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954**Telephone:** (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Name of utility commission/committee: Pardeeville Water Commission

Names of members of utility commission/committee:BILL BAKER
GENE BUZZELL
KYLE ELLEFSON
MARK MEIERDIRK, SECRETARY
MARGO PUFAHL
DON SILVER
ERNEST WOLFF, JR., PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	305,244	282,880	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,033	119,190	2
Depreciation Expense (403)	40,521	38,611	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,485	35,151	5
Total Operating Expenses	174,039	192,952	
Net Operating Income	131,205	89,928	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	131,205	89,928	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,250	28,861	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	14,250	28,861	
Total Income	145,455	118,789	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	145,455	118,789	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,979	37,110	13
Amortization of Debt Discount and Expense (428)	8,912	9,158	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	43,891	46,268	
Net Income	101,564	72,521	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	577,376	504,855	19
Balance Transferred from Income (433)	101,564	72,521	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	678,940	577,376	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	14,250	4
Total (Acct. 419):	14,250	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	305,244	0	0	0	305,244	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	391				391	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	304,853	0	0	0	304,853	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,067,541	1,954,282	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	485,115	452,915	2
Net Utility Plant	1,582,426	1,501,367	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	28,600	27,991	6
Special Funds (125)	282,361	257,621	7
Total Other Property and Investments	310,961	285,612	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	142,839	46,122	8
Temporary Cash Investments (132)	338,387	324,121	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,885	15,088	11
Other Accounts Receivable (143)	0	10	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,981	29,944	14
Materials and Supplies (150)	12,695	13,923	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	528,787	429,208	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	59,430	68,342	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	59,430	68,342	
Total Assets and Other Debits	2,481,604	2,284,529	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	374,012	330,654	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	678,940	577,376	23
Total Proprietary Capital	1,052,952	908,030	
LONG-TERM DEBT			
Bonds (221)	731,056	779,305	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	731,056	779,305	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,071	8,170	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,200	31,200	31
Interest Accrued (237)	5,713	6,063	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	37,984	45,433	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	4,215	5,589	37
Total Operating Reserves	4,215	5,589	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	655,397	546,172	38
Total Liabilities and Other Credits	2,481,604	2,284,529	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,067,541	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,067,541	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	485,115	0	0	0	9
Total Accumulated Provision	485,115	0	0	0	
Net Utility Plant	1,582,426	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	452,915				452,915	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,521				40,521	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	916				916	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	41,437	0	0	0	41,437	13
Debits during year						14
Book cost of plant retired	9,237				9,237	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,237	0	0	0	9,237	19
Balance End of Year	485,115	0	0	0	485,115	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,695	13,923	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,695	13,923	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 REFUNDING COSTS	6,839	428	46,944	1
1998 REVENUE BONDS	2,073	428	12,486	2
Total			59,430	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	330,654	1
Changes during year (explain):		
TIF PAYMENT	43,358	2
Balance end of year	374,012	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	06/01/1998	05/01/2013	4.65%	731,056	1
Total Bonds (Account 221):				731,056	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,200	1
Accruals:		
Charged water department expense	34,485	2
Charged electric department expense		3
Charged sewer department expense	355	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,840	
Taxes paid during year:		
County, state and local taxes	31,200	6
Social Security taxes	3,377	7
PSC Remainder Assessment	263	8
Other (explain):		
NONE		9
Total payments and other debits	34,840	
Balance end of year	31,200	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 MORTGAGE REVENUE BONDS	6,063	34,979	35,329	5,713	2
Subtotal	6,063	34,979	35,329	5,713	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,063	34,979	35,329	5,713	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	546,172	0	0	0	0	546,172	1
Add credits during year:							
For Services	21,170					21,170	2
For Mains	72,705					72,705	3
Other (specify):							
HYDRANTS	15,350					15,350	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	655,397	0	0	0	0	655,397	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
IN LIEU OF TAX FUND	28,600	2
Total (Acct. 124):	28,600	
Special Funds (125):		
SPECIAL FUND BANS	257,723	3
SICK LEAVE FUND	14,519	4
MAJOR REPAIR	10,119	5
Total (Acct. 125):	282,361	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,885	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	19,885	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL - HYDRANT RENT	11,401	14
DUE FROM GENERAL - TAX ROLL	992	15
DUE FROM SEWER - SHARED METER COSTS	2,588	16
Total (Acct. 145):	14,981	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,010,911	0	0	0	2,010,911	1
Materials and Supplies	13,309	0	0	0	13,309	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	469,015	0	0	0	469,015	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	600,784	0	0	0	600,784	6
Other (specify):					0	7
Average Net Rate Base	954,421	0	0	0	954,421	
Net Operating Income	131,205	0	0	0	131,205	8
Net Operating Income as a percent of						
Average Net Rate Base	13.75%	N/A	N/A	N/A	13.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	352,333	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	628,158	3
Other (Specify):		4
Total Average Proprietary Capital	980,491	
Net Income		
Net Income	101,564	5
Percent Return on Proprietary Capital	10.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

January 25, 2003

Village Board
Village of Pardeeville
Pardeeville, Wisconsin 53954-0217

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Pardeeville Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Pardeeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

3/11/03 received email response:

Dear Ms Engelke:

In talking with our Director Public Works, David Tracey and reviewing the purchase of the meters, this is the explanation: We purchased the meters from the City of Colby - they were changing out their meters to a different system - they sold them to us at \$10.00 each. In hopes that this answers your question. Thank you for your inquiry and have a nice day.

Sally Becker, Office Manager

3/10/03 sent email to Sally Becker at pardeeville@centurytel.net requesting why only \$70 is reported in a/c 348 for six 1 inch meters reported added. el

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	302,111	1
Total Sales of Water	302,111	
Other Operating Revenues		
Forfeited Discounts (470)	1,295	2
Other Water Revenues (474)	1,838	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,133	
Total Operating Revenues	305,244	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	48,128	5
General Operating Expenses (680-690)	50,905	6
Total Operation and Maintenance Expenses	99,033	
Other Operating Expenses		
Depreciation Expense (403)	40,521	7
Amortization Expense (404)		8
Taxes (408)	34,485	9
Total Other Operating Expenses	75,006	
Total Operating Expenses	174,039	
NET OPERATING INCOME	131,205	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	782	39,559	160,907	4
Commercial	92	11,100	34,092	5
Industrial	5	1,425	3,580	6
Total Metered Sales to General Customers (461)	879	52,084	198,579	
Private Fire Protection Service (462)	3		2,161	7
Public Fire Protection Service (463)	2		93,323	8
Other Sales to Public Authorities (464)	11	2,745	8,048	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	895	54,829	302,111	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	93,323	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	93,323	
Forfeited Discounts (470):		
Customer late payment charges	1,295	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,295	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,317	7
Other (specify):		
MISCELLANEOUS	521	8
Total Other Water Revenues (474)	1,838	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,618	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,652	3
Chemicals (630)	3,382	4
Supplies and Expenses (640)	9,417	5
Repairs of Water Plant (650)	758	6
Transportation Expenses (660)	3,301	7
Total Plant Operation and Maintenance Expenses	48,128	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,173	8
Office Supplies and Expenses (681)	5,312	9
Outside Services Employed (682)	5,087	10
Insurance Expense (684)	6,732	11
Employees Pensions and Benefits (686)	14,639	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	571	14
Uncollectible Accounts (690)	391	15
Total General Operating Expenses	50,905	
Total Operation and Maintenance Expenses	99,033	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,200	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		355	2
Net property tax equivalent		30,845	
Social Security		3,377	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
Total tax expense		34,485	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264230				3
County tax rate	mills		5.701260				4
Local tax rate	mills		7.542600				5
School tax rate	mills		9.642540				6
Voc. school tax rate	mills		1.846650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.997280				10
Less: state credit	mills		1.346790				11
Net tax rate	mills		23.650490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.542600				14
Combined School Tax Rate	mills		11.489190				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.031790				17
Total Tax Rate	mills		24.997280				18
Ratio of Local and School Tax to Total	dec.		0.761354				19
Total tax net of state credit	mills		23.650490				20
Net Local and School Tax Rate	mills		18.006405				21
Utility Plant, Jan. 1	\$	1,954,281	1,954,281				22
Materials & Supplies	\$	13,923	13,923				23
Subtotal	\$	1,968,204	1,968,204				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,968,204	1,968,204				26
Assessment Ratio	dec.		0.756909				27
Assessed Value	\$	1,489,751	1,489,751				28
Net Local & School Rate	mills		18.006405				29
Tax Equiv. Computed for Current Year	\$	26,825	26,825				30
Tax Equivalent per 1994 PSC Report	\$	31,200					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,200					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	484		4
Structures and Improvements (311)	130		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	136,481		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	137,095	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,722		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,324		20
Total Pumping Plant	279,089	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,402		22
Water Treatment Equipment (332)	6,177		23
Total Water Treatment Plant	12,579	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	424		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			484	4
Structures and Improvements (311)			130	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			136,481	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	137,095	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,722	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,043	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,324	20
Total Pumping Plant	0	0	279,089	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,402	22
Water Treatment Equipment (332)			6,177	23
Total Water Treatment Plant	0	0	12,579	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			424	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	547,059		26
Transmission and Distribution Mains (343)	642,849	78,905	27
Fire Mains (344)	0		28
Services (345)	155,081	20,120	29
Meters (346)	49,661	70	30
Hydrants (348)	77,331	10,113	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,472,405	109,208	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,629		34
Office Furniture and Equipment (372)	4,426	723	35
Computer Equipment (372.1)	13,623		36
Transportation Equipment (373)	17,794	11,754	37
Other General Equipment (379)	15,642	811	38
Other Tangible Property (390)	0		39
Total General Plant	53,114	13,288	
Total utility plant in service directly assignable	1,954,282	122,496	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,954,282	122,496	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			547,059	26
Transmission and Distribution Mains (343)			721,754	27
Fire Mains (344)			0	28
Services (345)	300		174,901	29
Meters (346)	7,812		41,919	30
Hydrants (348)	500		86,944	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	8,612	0	1,573,001	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,629	34
Office Furniture and Equipment (372)	625		4,524	35
Computer Equipment (372.1)			13,623	36
Transportation Equipment (373)			29,548	37
Other General Equipment (379)			16,453	38
Other Tangible Property (390)			0	39
Total General Plant	625	0	65,777	
Total utility plant in service directly assignable	9,237	0	2,067,541	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	9,237	0	2,067,541	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,388	5,388	1
February			4,831	4,831	2
March			5,406	5,406	3
April			5,735	5,735	4
May			5,420	5,420	5
June			5,627	5,627	6
July			7,112	7,112	7
August			6,614	6,614	8
September			6,182	6,182	9
October			5,865	5,865	10
November			5,706	5,706	11
December			6,554	6,554	12
Total annual pumpage	0	0	70,440	70,440	
Less: Water sold				54,829	13
Volume pumped but not sold				15,611	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				2,973	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,973	19
Volume pumped but unaccounted for				12,638	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				433	23
Date of maximum: 9/24/2002					24
Cause of maximum:					25
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 2/1/2002					27
Total KWH used for pumping for the year				76,562	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST CHESTNUT	WELL #1	370	10	648,000	Yes	1
ROOSEVELT STREET	WELL #2	382	12	490,000	Yes	2
GREEN STREET	WELL #3	420	15	509,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	W. CHESTNUT ST.	ROOSEVELT STREET	GREEN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	AMERICAN	5
Year Installed	1996	1963	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	320	360	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1994	1963	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1939	1992	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	149	131	7
Total capacity in gallons (actual)	70,000	300,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	490	0	0	0	490
M	D	6.000	43,192	45	0	0	43,237
M	D	8.000	8,699	1,120	0	0	9,819
M	D	10.000	4,096	0	0	0	4,096
M	D	12.000	3,977	0	0	0	3,977
Total Within Municipality			60,454	1,165	0	0	61,619
Total Utility			60,454	1,165	0	0	61,619

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	728	0	3	0	725	39	1
M	1.000	129	15	0	27	171	47	2
M	1.500	1	0	0	0	1		3
M	2.000	3	3	0	0	6		4
M	6.000	4	0	0	0	4	1	5
M	12.000	1	0	0	0	1	1	6
Total Utility		866	18	3	27	908	88	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,124	0	144	0	980	135	1
1.000	20	6	0	0	26	8	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	0	8	0	4
2.000	7	0	0	0	7	0	5
3.000	1	0	0	0	1	0	6
Total:	1,161	6	144	0	1,023	143	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	776	71	3	2	0	128	980	1
1.000	3	14	1	2	0	6	26	2
1.250	0	1	0	0	0	0	1	3
1.500	0	7	0	1	0	0	8	4
2.000	0	1	1	5	0	0	7	5
3.000	0	0	0	1	0	0	1	6
Total:	779	94	5	11	0	134	1,023	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	116	6	1	(5)	116	2
Total Fire Hydrants	116	6	1	(5)	116	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	116
Number of distribution system valves end of year:	242
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Decrease in A/C 650 relates to repairs to valves and engine at well house performed in the prior year. No like costs were incurred during 2002.

Increased insurance premiums resulted in an increase in A/C 684.

Water Utility Plant in Service (Page W-08)

Additions to transportation equipment (A/C 373) represents the Utility's share of a new backhoe.

Water Mains (Page W-15)

Main additions were financed through developer contributions.

Water Services (Page W-16)

Adjustments to services were made to for additions from prior year that were not previously reported.

Three services in the amount of \$1,050 were added through application of CZ-1.

Remaining service additions were financed through developer contributions.

Hydrants and Distribution System Valves (Page W-18)

Adjustment made to balance number of hydrants to detail count conducted by utility personnel.

The Village will attempt to operate the required number of valves in the future.
